

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.
: :
LEXINGTON PRECISION CORP., et al. : 08-11153 (SCC)
: :
Reorganized Debtors. : (Jointly Administered)
: :
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**ORDER GRANTING REORGANIZED DEBTORS'
SECOND OMNIBUS OBJECTION TO CERTAIN (A) LATE-FILED
CLAIMS, (B) BOOKS AND RECORDS, AND (C) NO LIABILITY CLAIMS**

Upon consideration of the second omnibus objection to proofs of claim, dated September 24, 2010 (the “Objection”)¹ of Lexington Precision Corporation and its wholly-owned subsidiary, Lexington Rubber Group, Inc. (together, the “Debtors” or the “Reorganized Debtors”); and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having reviewed the Objection; the Court having found and determined that, pursuant to Rule 3007 of the Federal Rules of Bankruptcy Procedure, due and proper notice has been provided to the Notice Parties; and no other or further notice is necessary; and the relief requested in the Objection is in the best interests of the Debtors, their estates, and creditors; and the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and therefore it is

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Objection.

ORDERED that each Late-Filed Claim listed on Exhibit 1 attached hereto is hereby disallowed and expunged in its entirety; and it is further

ORDERED that each claim listed on Exhibit 2 attached hereto is reduced and, where applicable, recategorized to the amount and priority indicated in the columns labeled “Modified Administrative/Secured/Priority Claim Amount” and “Modified General Unsecured Claim Amount,” as applicable; and it is further

ORDERED that each claim for which neither the “Modified Administrative/Secured/Priority Claim Amount” nor the “Modified General Unsecured Claim Amount,” as indicated on Exhibit 2, is greater than \$0.00 is hereby disallowed and expunged in its entirety; and it is further

ORDERED that each No Liability Claim listed on Exhibit 3 attached hereto is hereby disallowed and expunged in its entirety; and it is further

ORDERED that Epiq is authorized and directed to delete those claims disallowed and expunged pursuant to this Order from the official claims registry in these chapter 11 cases and to make other changes to the official claims registry as necessary to reflect the terms of this Order; and it is further

ORDERED that this Court hereby retains jurisdiction to hear and determine all matters arising from the interpretation and/or implementation of this Order.

Dated: October 28, 2010
New York, New York

/s/Shelley C. Chapman
HONORABLE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

Late-Filed Claims

No.	Creditor Name and Address	Claim No.	Applicable Bar Date	Date Filed	Amount to Be Disallowed and Expunged	Amount of Remaining Claim
1.	GEI of Columbiana, Inc. c/o Frederick S. Coombs III, Esq. P.O. Box 6077 Youngstown, OH 44501-6077	4500	8/15/2008	2/2/2009	\$12,906.16	\$0.00
2.	General Electric Capital Corp 1010 Thomas Edison Blvd SW Cedar Rapids, IA 52404	4502	8/15/2008	1/11/10	\$23,680.00	\$0.00
3.	General Electric Capital Corp 1010 Thomas Edison Blvd SW Cedar Rapids, IA 52404	4503	8/15/2008	1/11/10	\$1,746.04	\$0.00
4.	General Extrusions Inc. c/o Frederick S. Coombs III, Esq. P.O. Box 6077 Youngstown, OH 44501-6077	4499	8/15/2008	2/2/2009	\$8,228.30	\$0.00
5.	Heritage Crystal Clean, LLC Attn: Gary M. Vanek, Esq. 1250 Larkin Avenue, Suite 100 Elgin, IL 60123	4498	8/15/2008	9/5/2009	\$320.85	\$0.00
6.	New York State Dept of Tax and Finance Bankruptcy Section P.O. Box 5300 Albany, NY 12205-0300	4496	9/29/2008	2/17/2008	\$217.41	\$0.00

EXHIBIT 2

Books and Records Claims

No.	Claimant	Claim No.	Asserted Secured / Administrative / Priority Claim Amount	Asserted General Unsecured Claim Amount	Modified Secured / Administrative / Priority Claim Amount	Modified General Unsecured Claim Amount	Basis of Objection
1.	EZ-Kote, Inc. Attn: Patricia Stephens 224 Brown Industrial Parkway Suite 104 Canton, GA 30114	130		\$5,778.00		\$0.00	The Debtors' books and records reflect that claimant is not entitled to the amount claimed.
2.	Georgia Department of Revenue Compliance Division Bankruptcy Section P.O. Box 161108 Atlanta, GA 30321	4495	\$2,791.16	\$1,888.51	\$0.00	\$0.00	The Debtors' books and records reflect that the Debtors already have paid the taxes for which claimant seeks payment.
3.	Georgia Natural Gas P.O. Box 659411 San Antonio, TX 78265-9411	209		\$14,296.98		\$11,191.60	The Debtors' books and records reflect that claimant is not entitled to the full amount claimed.
4.	IKON Financial Services Bankruptcy Administration P.O. Box 13708 Macon, GA 31208	48 ¹		\$59,634.47		\$86.73	The Debtors' books and records reflect that claimant is not entitled to the full amount claimed.
5.	MSC Industrial Supply Company 75 Maxess Road Attn: Daisy Walrond Melville, NY 11747	10		\$14,995.45		\$14,433.42	The Debtors' books and records reflect that claimant is not entitled to the full amount claimed.
6.	MSC Industrial Supply Company 75 Maxess Road Attn: Daisy Walrond Melville, NY 11747	11		\$12,288.19		\$11,924.18	The Debtors' books and records reflect that claimant is not entitled to the full amount claimed.

¹ Proof of Claim 48 is hereby reduced to a general unsecured claim of \$86.73 asserted only against Lexington Precision Corporation and a new claim shall be added to the claims register asserting a general unsecured claim of \$9,153.59 against Lexington Rubber Group, Inc. in favor of IKON Financial Services.

No.	Claimant	Claim No.	Asserted Secured / Administrative / Priority Claim Amount	Asserted General Unsecured Claim Amount	Modified Secured / Administrative / Priority Claim Amount	Modified General Unsecured Claim Amount	Basis of Objection
7.	Pepper Pike Place Associates, LLC 30195 Chagrin Blvd. Pepper Pike, OH 44124	252		\$39,877.53		\$0.00	The Debtors' books and records reflect that this claim has been satisfied in full
8.	State of Michigan Department of Treasury c/o Attorney General Cadillac Place, Ste. 10-200 3030 W. Grand Blvd. Detroit, MI 48202	4504	\$136,519.00		\$0.00		The Debtors' books and records reflect that the Debtors already have paid the amounts for which claimant seeks payment.
9.	State of Michigan Department of Treasury c/o Attorney General Cadillac Place, Ste. 10-200 3030 W. Grand Blvd. Detroit, MI 48202	4505	\$136,519.00		\$0.00		The Debtors' books and records reflect that the Debtors already have paid the amounts for which claimant seeks payment.
10.	Tennessee Department of Revenue c/o Attorney General P.O. Box 20207 Nashville, TN 37202-0207	190	\$1,250.00		\$0.00		The Debtors' books and records reflect that the Debtors already have paid the taxes for which claimant seeks payment.
11.	Ohio Bureau Of Workers' Compensation Legal Division Bankruptcy Unit P.O. Box 15567 Columbus, OH 43215-0567	4501	\$329,251.80		\$0.00		The Debtors' books and records reflect that the Debtors already have paid the amounts for which claimant seeks payment.
12.	Technical Machine Products 5500 Walworth Avenue Cleveland, OH 44102	161		\$50,776.53		\$25,776.53	The Debtors' books and records reflect that claimant is not entitled to the full amount claimed.
13.	United Telephone Company of Ohio/Embarq P.O. Box 7971 Shawnee Mission, KS 66207-0971	20		\$2,304.04		\$777.38	The Debtors' books and records reflect that claimant is not entitled to the full amount claimed.

No.	Claimant	Claim No.	Asserted Secured / Administrative / Priority Claim Amount	Asserted General Unsecured Claim Amount	Modified Secured / Administrative / Priority Claim Amount	Modified General Unsecured Claim Amount	Basis of Objection
14.	Joseph Caplea/CSC Partnership P.O. Box 357 Greentown, OH 44630-0357	36		\$3,316.31		\$0.00	The Debtors' books and records reflect that claimant is not entitled to the amount claimed.

EXHIBIT 3

No Liability Claims

No.	Creditor Name and Address	Claim No.	Filed Claim Amount
1.	Caroline Hazen 450 N Mcdonald Av Apt 196 Deland, FL 32724-3607	167	\$302.99
2.	Kenneth C. Baker 1410 Hickory Court Stillwater, OK 74075	268	Unliquidated
3.	Edward W. Lincoln 6256 South Rd Cherry Creek, NY 14723-9716	261	\$198.31
4.	Pennsylvania Department of Revenue Bankruptcy Division P.O. Box 280946 Harrisburg, PA 17128-0946	225	\$824.56
5.	Blaise V. Rizzo 21 Park Square #21 Hilton, NY 14468	151	Unliquidated